

**SENATE . . . . . No. 1590**

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The Commonwealth of Massachusetts

PRESENTED BY:

*Bruce E. Tarr*

*To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:*

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act providing local property tax relief.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Bruce E. Tarr</i>	<i>First Essex and Middlesex</i>
<i>Leonard Mirra</i>	<i>2nd Essex</i>
<i>Donald F. Humason, Jr.</i>	<i>Second Hampden and Hampshire</i>

**SENATE . . . . . No. 1590**

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By Mr. Tarr, a petition (accompanied by bill, Senate, No. 1590) of Bruce E. Tarr, Leonard Mirra and Donald F. Humason, Jr. for legislation to provide local property tax relief. Revenue.

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE SENATE, NO. 1436 OF 2013-2014.]

The Commonwealth of Massachusetts

\_\_\_\_\_  
In the One Hundred and Eighty-Ninth General Court  
(2015-2016)  
\_\_\_\_\_

An Act providing local property tax relief.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

1 SECTION 1. Chapter 29 of the General Laws, as appearing in the 2014 Official Edition,  
2 is hereby amended by inserting after section 2III the following section:-

3 2JJJJ. There shall be established and set up on the books of the commonwealth a separate  
4 fund to be known as the local property tax relief fund. The fund shall consist of monies  
5 transferred to it from section 4B of chapter 62, all other monies credited or transferred to it from  
6 any other fund or source and proceeds from the investment of such funds. Subject to  
7 appropriation, the fund shall be distributed exclusively to cities and towns who shall distribute  
8 the funds exclusively to class 1, residential real property owners; provided, however, that such an  
9 exemption shall be applied only to the principal residence of a taxpayer as used by the taxpayer  
10 for income tax purposes. Monies in the fund shall not be subject to section 5C.

11 SECTION 2. Chapter 62 of the General Laws, as appearing in the 2014 Official Edition,  
12 is hereby amended by inserting after section 4 the following new section:-

13 SECTION 4B. Local Property Tax Relief

14 Section 1. Notwithstanding any general or special law to the contrary, the commissioner  
15 shall within 30 days of December 15, 2016, and within 30 days of December 15 in each  
16 subsequent year, prepare a report on the inflation-adjusted change in baseline tax revenues, and  
17 shall submit the report to the secretary of administration, the chairs and ranking members of the  
18 house and senate committees on ways and means and the chairs and ranking members of the  
19 joint committee on taxation.

20 Section 2. If the inflation-adjusted change in baseline tax revenues is greater than 0, not  
21 less than 10 per cent of such revenue shall be transferred to the local property tax relief fund ,  
22 established by section 2JJJJ of chapter 29.

23 Section 3. The supreme judicial court or superior court may, upon the petition of not less  
24 than 24 taxpayers of the commonwealth, not more of 6 of whom shall be from any one county,  
25 enforce the provisions of this section. If successful, said taxpayers shall be entitled to recover  
26 reasonable attorneys' fees and other reasonable costs incurred in maintaining such action.